

EXHIBIT E-2 - UNTIMELY TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
COMMONWEALTH OF VIRGINIA DEPT OF TAXATION PO BOX 2156 RICHMOND, VA 23218	16729	Secured: Priority: Administrative: \$14,579.98 Unsecured: Total: \$14,579.98	10/18/2007	DELPHI CORPORATION (05-44481)
STATE OF MICHIGAN DEPARTMENT OF TREASURY 3030 W GRAND BLVD STE 200 10TH FL CADILLAC PL DETROIT, MI 48202	16725	Secured: Priority: Administrative: \$4,239.59 Unsecured: Total: \$4,239.59	10/17/2007	DELPHI CORPORATION (05-44481)
STATE OF MICHIGAN DEPARTMENT OF TREASURY ASSISTANT ATTORNEY GENERAL CADILLAC PL 3030 W GRAND BLVD 10TH FL STE 200 DETROIT, MI 48202	16724	Secured: Priority: \$10,459,293.50 Administrative: Unsecured: Total: \$10,459,293.50	10/17/2007	DELPHI CORPORATION (05-44481)
Total:		3	\$10,478,113.07	